App F IX 4

Previous References

1944 Mysore/Bal

File No 110-44

Serial Nos 25, 26

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for Mysore Govt

SUBJECT

Re: Levy of octroi duty on coffee in Chikmagalur Mnlty.

The D.C. Kadur

L.43946 dated 4.11.44

Proposal may be over

23/11

DEWAN'S MINUTE

FILE No 194 S M 179

Bangalore,
7th December 1943

The following is an extract from a representation made to me by the Indian Coffee Planters' Association I shall be glad to have a note with references -

A

"We learn that the Chikmagalur Municipality intend levy of Octroi duty on coffee Owing to full control of coffee by the Control Board all the planters are bound to send the entire stock to the factories in the Town

On principle of taxation it is not fair to levy Octroi on the commodity which is mostly exported out of the Town after it is cured

It will have a prejudicial effect on the prosperity of the local curing factories and merchants as it will tend to divert trade to Mangalore where there is no Octroi and a heavy burden on planters

Request that the Government be pleased not to levy Octroi in Chikmagalur Municipality "

Law Secretary)

DEWAN

Dewan's memorandum - re levy of ?
octroi duty on coffee in Chikmagalur Mkt

From the D C Kannur Dt
No A 3 P R- 193/43 dt 23-12-43
forwards the information called for

a) The Indian coffee planters' Association Chikmagalur made a representation to the Dewan during his recent tour, praying that the proposal of the Chikmagalur Town Mkt Cttee to levy octroi duty on coffee may not be sanctioned

b) The report called for in the matter shows that the Chikmagalur Town Mkt Cttee have, wanting to augment the resources of the Mkt, resolved to levy octroi duty on coffee at the rate of 6 pies per measure

c) The coffee which is brought into the limits of the Mkt, is differentiated under the following categories, for the purpose of imposing octroi duty on it -

1) Large quantities of coffee seeds are roasted and powdered and then sent out in packed tins

2) Some coffee seeds are sold locally for local consumption

3) most of the coffee received is sold to

Dhwani's minute re levy of excise duty on chikmagalur Tumkur coffee
3975 — persons outside the mil limits either
2 before or after curing and the purchasers
remove the coffee outside the mil limits
as soon as possible

9) The D C is of opinion that coffee
coming under 'c' category is not liable for
taxation, as there is no use or consumption
within mil limits and he supports the
proposal of the chikmagalur Tumkur mil cl
in this respect for the reasons stated
under para 3 of the P W D

10) objections are said to have been
called for in the matter from public,
from Indian coffee planters Association
and European planters' Association
on the proposal in question. It is only the
Indian coffee planters' Association
that took objection in this respect.

11) subject with reference from supra
mna 8/1/44 14 Pl pntrs mil 42-42-9
JM 8/1/44

13) To No 2 676-7/ mil 42-42-9 of 15-7-43
x fly x re The Imperial estimate of the chikmagalur Tumkur
mil cl 43-44 pntrs, as noted above
mna 8/1 JM

14) Which are the municipal towns
in the State which are levying at
present octroi on coffee? Pl pntrs
the file on the subject from 11/1/44

re levy of cess during ... 3721
the ... Kumaon ... Tariff ...

Continuation Sheet | File No / Current No | of | Page

15) A draft letter is submitted calling for the information with reference to para 14 supra

16) 1) Issue advice
17) 2) Resubmit after issue for 1871 Jute

4527

Issue No R 7388-96 & 19-1-44

17) Re-submitted as ordered above
24/1 18) With reference to the orders at para 17 supra, it is submitted that a report was called for from the D.C Kadur district. The report received from him is flagged P O D for perusal

The matter will be carefully examined when the final proposal of the chikmagalur Tariff Board for the levy of duty on coffee are received here

Levy of Cess for 2371 Jute

19) For perusal

Marked S.G

20/1/44

for

21) Vide

6264

Cess 3-2-44

for

12-1) Dewan) Vide

Cess 6-2-44

for

GOVT OF MYSORE

OFFICE OF THE SECRETARIAT
FC L S G & P H
D to 28.1.1944
No 4869

4950
L

Continuation Sheet File No / Current No of Page

From the D c Kandy Dt
No A3 c 25 99-193/43 dy 24-1-44
From the D c Bandarawela Dt-
No L Rs M6 3327-3/68 dy 24-1-44
From the D c Trincomalee Dt
No A6 c 1537/43 dy 25-1-44
From the D c Kalutara Dt
No L Rs - A5- 1291/43 dy 26-1-44.
From the D c Chilaw Dt
No M3 P2 346/43 dy 28-1-44
From the D c Kalutara Dt
No L Rs A5 c 245 dy 31-1-44
From the D c Batticaloa Dt
L Rs - A6 c 1785/43 dy 31-1-44
Subject cited above referred to the
Director of Horticulture
for information
14/2.

Minute No L 8612-3 dy 16/2/44

From the D c Hambantota
No DM c 2352/43 dy 17-2-44
From the D c Jaffna
No CM 3- Misc 1964/43 dy 21-2-44
for the information
A/ddl/ Director is requested to
the D.C (Jaffna) to send further information

Continuation Sheet File No / Current No — Copy of order dated 20-2-44 on coffee in the Chikmagalur Taluk — of Page 1 2

From the D C Mysore
No D3- c 1964/43 dt 21-2-44
Ref to the particulars in the matter
24) Information from all the D's has been received & it is seen therefrom that, in all of the taluks in the state with the exception of Kolar Town, no duty on coffee is being levied at present
25) In Kolar Town taluk, duty levied is 3 pies per lb or 8 annas per maund and the rate proposed to be levied in the Chikmagalur Town taluk is 6 pies per maund
26) Draft reminder is submitted to the D C Kadur at to send up final proposals immediately
Mr 7/3
27) For perusal
Receipt of final proposals from the D C Kadur will be awaited.
28) Reference para 1 supra
Lawrence 7/3/44
29) Send a reminder
Mr 6-3-44
Mr 8/3/44
30) Issue
Issued vide L 9498 dt 11-3-44

SECY LAW DEPT 8617 7 MAR 1944 GOVT OF MYSORE

TYP C SEC 13 MAR 1944

Sent to the C W C
Mr 20/3

levy of octroi duty on coffee

Continuation Sheet File No / Current No in chikmagalur taluk of Page

from the D.C Kadur dt

No A3 C 2599/43 dt 20-3-44

his proposals in regard to the levy of octroi duty on coffee in the Chikmagalur Town taluk

31) The Chikmagalur Town Mal dt has resolved to levy octroi duty on coffee at six pies per maund this question is initiated by the Mal dt in view of the instructions issued by the Govt while sanctioning the budget estimates of the taluk for 43-44 to the effect that the Mal dt should improve its finances by resorting to the levy of additional taxes such as professional tax, increase of lighting tax, levy of octroi on coffee etc

last para of the G.O dt 15-7-43 flg N

32) Kindly reference is invited to para 1 supra wherein the Dewan was pleased to write a note on the representation of the Indian planters association submitted to him, protesting against the levy of octroi duty on coffee in Chikmagalur Town

33) The result of from the D.C

flg E

WD 01800—GIMP—60 000—26 I 43

Dhowrai's minute — levy of octroi duty
(2)

Continuation Sheet 5983. File No / Current No — on coffee of in the Kurnoolam Town

Page 1

Kadur Dt called for in the said representation, The deals with all the aspects of question and the D.C. is of opinion that the proposal will not in any way affect the coffee trade, as represented by the Associate No objections are said to have been received within the prescribed time to the proposed levy

34) In this connection, it may be stated that in no other Mfly in the State, with the exception of Kolar Town, octroi duty on coffee is being ~~levied~~ levied at present

35) In Kolar Town Mfly, duty levied is 3 pies per lb or 8 annas per maund and whereas, the rate proposed to be levied in the Chikmagalur Town Mfly is 6 pies per maund

36) In the above circumstances, it is for orders of the proposal of the Chikmagalur Town Mfl Cl to levy octroi duty on coffee at 6 pies per maund may not be sanctioned

37) Subject to the reference in para 1 supra.

38) Coffee is not one of the articles mentioned in Schedule II of the Dangerous Act of 1933. It may however be brought under class VIII, with the

Levy of octroi duty on coffee

Continuation Sheet — File No — Current No — in the Colombo Municipality — from July 1943 — Page

approval of Govt, as being an article of consumption

39) The Chief Magistrate proposed to levy octroi duty at Rs 1 per maund

6173 No objections are stated to have been received to this proposal. An annual income of Rs 2000/- is anticipated by this levy

40) So far, no other municipality in the State has levied octroi duty on coffee only in Kelani Valley, octroi of Rs 3 per ton is being received

41) The D C is of opinion that the levy may be sanctioned on the ground that a small levy of Re 1 per maund will not in any way affect the trade either the coffee planters nor the coffee powder merchants would be hit in any way. Hence the propriety of the Municipality levying octroi at Re 1 per maund of coffee imported into & consumed within the limits of Colombo may be sanctioned for a period

9578 of three years

42) respectfully submitted

Law Dept
3/12/43

43) May be sanctioned, since it will not affect the trade, it will bring good income to the Council

Mar 2-44

44) Yes

3/4/44

for

Secretary

OFFICE OF THE MAYOR
COLOMBO
Date 4.4.44
No 6851

Levy of action duty on coffee at Chittagong

Continuation Sheet | File No | of | Page

Current No

45) It would be necessary to impose an excise duty on coffee The question of the expediency of levying an octroi duty at the same time may be further examined

NEW
12/4/44

(Item 45 forwarded
10/1/44

12-11-44

46) The rate of octroi proposed is 6 pies per md which is the rate proposed as excise duty for the same quantity Item also may be taken into consideration

29.6.44

2-6-44

Matter awaits reply from Govt

47) A rate of 2 annas per lb is said to have been proposed to be levied as excise duty on toffee

subject with reference para 46 supra

2/5 48) The proposed excise duty would work out to Rs 3/- per maund at 2 as per lb The rate of octroi proposed to be levied is 6 pies per maund It does not appear to affect the position of the consumer who has to bear the burden in the long run for any

OFFICE OF THE POSTMASTER GENERAL S G & P H
Date 12 4 44
No 7094

Levy of other duty on coffee

Continuation Sheet | File No | Current No 5985/L | in Chairmanship of Treasury Page

appreciable extent sugar & tobaccos are other commodities on which excise duty is received in the State. These articles are also subjected to another duty by Local Bodies in the State. The rate for sugar varies up to 4 as per maund while for tobacco it is about Rupee one per maund. Having regard to the above facts, the proposed levy by the Chairmanship Imposition of other duty at 6 pies per maund of coffee imported into the Hill tracts for purposes of consumption may perhaps be approved

49) For orders - refer paras 45 & 46 of letter.

Secretary Govt 2/5/49

50) Indian Red

Mrs 3-5-44 from

Market SE

51) the

7 s 644

Mrs 6-3-44

52) Maybe Kindly refer to the Secretary into report from 45 of letter

Secretary to Govt 8/5/49

53) Warrants as suggested & Indian Red for orders from

Mrs 9-3-49

Full 3544 Dat Fo 7646

54) For favour of stating the steps in which the question of keeping an open shop on coffee in the Nyasa State stands at present

Asst Secy
Med Br WE) Army
9/5/44

55) It is proposed to place a Bill on the subject before the H.A. in May-June 1944. The file with the Opn bill & statement of principles has been sent to the Govt Actg Secy

Asst Secy Dep Dpt WE) MOL
9/5

56) The requirements after the above bill is passed into Law - in the first week of July 1944 when we keep shops must have till then

Army
13/5 Jun

[illegible] 10.1
* MEDICAL BRANCH *

Surg B Wrthe w
till 7th Jul
1944
Army 16/5

D C 5

In reply please refer to—
No A3.C.2599-193/43-44.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Dated Chikmagalur 2nd June 1944

ENCS

FROM B. S. RAGHAVENDRA RAO, ESQ., M.A. (HONS)
M. VENKATESA IYENGAR, ESQ., M.A.,

The *Deputy Commissioner,*
Kadur District

To The *Chief Secretary to the Government of*
His Highness the Maharaja of Mysore,
Law Department, *Bangalore.*

GEN & REV SECRETARIAT 7646 3 JUNE 1944 S & L BRANCH

SIR,

I have the honour to invite kind reference to this Office letter of even No dated 20th March 1944 regarding the levy of Octroi duty or Coffee in the Chikmagalur Town Municipality and to request that orders of Government in the matter may be kindly obtained early.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner (On leave),
Kadur District.

57) Subs with the connected file which will be kept in Tss. till the Bill is passed, as proposed
7/6/44

58) Ref of an addition reply to the Dc Kadur which may be put up
for

59) A draft letter is subs to for appr
12/6

60) Law regs

61)
12

62)

Memo No L 12370 dt 14 6 44

Subs with c w

63) The Revenue Branch may be requested to state the stage in which the question of levying Excise duty

TYP 13 J
GEN & REV SECT

or chor duty on coffee in the chikmagalur subsidy
5 3 5/SR 1864

7646
1

on coffee in the Mysore state stands
at present-

12/7 64) Asst Reg Rev Br) for
12/7/[illegible]

10/7 65) branch will be requested to furnish the above information if approved the legislature Subd for orders

for 7/8
W

66) Why ? is not information available with branch ? 7-8

67) The Act & Rules regarding the levy of Excise duty on Arecanut & coffee has since been issued A gazette extraordinary will also be sent to the D C Kadur by the Superintendent Agent forest. ~~Hence no reply is perhaps necessary.~~ Like the receipt of the copies of the Act & Rules will be awaited Subd

for 15/8
W

68) SR 15-8

69) If approved, the file may kindly will be returned to R S & Branch as the Act & Rules regarding the levy of Excise duty on Arecanut & coffee have been issued & vide The Mysore Gazette (Extraordinary) dated 14-8-1944 Subd

R 16/8
W

70) Accts Br) SR 16 8 44
M/c

71) PL put up ~~[illegible]~~ the Act

16/8/[illegible]

7646

re excise duty on coffee in
the Kingdom only

72) * The Spl. Rev branch to kindly forward a copy Hyme gazette (extraordinary) of 14/8/42 re the levy of Excise duty on coffee etc
hma 26/8 Spl. Rev branch)

73) Spare copies of the Act have not yet been received from the Govt Press The copy of the extraordinary gazette received in the L S S Br in the usual course may be kindly made use of Spare copies of the rules, however, are available in the Sl Records'
JV L S S Br)'
28/8

74) A copy of the Act re the levy of Excise duty on coffee etc is forwd, as asked at para 71
hma 28/8

75) These papers relate to the proposal of the Chin authorities to levy an excise duty of Sil-pis per pound of coffee sold in the HK limits

76) On 25-7-1942, an Act was promulgated by the Govt, making

Copy for TV

the levy under sec 3 thereof an excise duty at the rate of two annas per lb of coffee cured in the Supreme State This would work out to an excise duty of Rs three per maund

77) If the proposal to levy the octroi duty is approved, it would mean an addition of Rs six per maund It is estimated that the P M C is likely to get a sum of Rs 2000 — per annum from this source This anticipation appears to be very sanguine

78) Although the levy of duty at Rs six per maund may not be excessive, yet it levy as a local duty in addition to excise duty may not be quite welcome at this juncture. It would perhaps be advisable to postpone ~~the~~ the proposal till after the war is over At the time the P M C proposed the levy, the levy of Excise duty was not even in contemplation It has now become a fact & materialised into a definite levy

1813

79) For orders with regard to the orders at paras 4 5 & 6 supra see

Law Dept 4/9/1944

Continuation Sheet | File No / Current No | of | Page

In view of the long delay in receipt of duty, the Municipal Corp could not agree to the Warden

Warden 2 9

5-9-44

9 10 44

OFFICE OF THE MINISTER FOR L S G & P H
Date 11.9.44
No 1899

11/10 Mm

11-10-44

Draft ruled
JM
23/10

11-10-44

Mr D C Kandiah.
L 438-8. 4-10-44
Directs that the proposal may be seen

17/11

OC 39
43-44

18

ALL COMMUNICATIONS SHOULD BE ADDRESSED TO THE SECRETARY

THE INDIAN PLANTERS' ASSOCIATION, MYSORE.

(REGD UNDER THE COMPANIES REGULATION OF MYSORE — ESTD 1893)

PRESIDENT — LOKA SEVA NIRATHA M S DYAVE GOWDA M L A
VICE PRESIDENT — MR S ANNAPPA SETTY M R A
JOINT SECRETARIES — MR S N RAMANNA B A LL B, MR SYLVESTER PAIS B A

CHIKMAGALUR P O

18 - 10 - 43

The President,
Municipal Council, Chikmagalur

Dear Sir,

Ref Yours No O C 39 & 43-44, D 15-10-43 Re Octroi Duty

With ref to your proposal to levy octroi duty on coffee, I am to state that this Association is definitely opposed to any such leavy

I am to add that on a previous occasion also this Association has passed a resolution opposing such a levy---& on this occasion the same opposition is reiterated

The chief argument for the opposition is that the coffee simply passe through Chik & is not Consumed in Chik

I am informed that there is very general opposition to your new proposal I am to say that it is not at all fair to flout all legitimate opposition & inflict the duty referred to above

I request, therefore, the proposal be dropped forthwith

Yours faithfully,

P S Please be good enough to acknowledge receipt of this letter.

File No _____ of Page

(c)

Dated 20 10 43

O.C 39

43-44

To

The Secretary,

Duncan planters Association

Chikmagalur

Sir,

I acknowledge receipt of your letter dated 18 ~~to~~ 10 43, regarding levy of octroi duty on coffee

Yours faithfully

~~I have~~

19/10/43 President

S

20

ALL COMMUNICATIONS SHOULD BE ADDRESSED TO THE SECRETARY

THE INDIAN PLANTERS' ASSOCIATION, MYSORE.

(REGD UNDER THE COMPANIES REGULATION OF MYSORE—ESTD 1893)

PRESIDENT —LOKA SEVA NIRATHA M S DYAVE GOWDA M L C
VICE PRESIDENT —MR S ANNAPPA SETTY M R A
JOINT SECRETARIES— {MR S N RAMANNA B A LL B / MR SYLVESTER PAIS B A

CHIKMAGALUR P O
7 - 9 - 43

O C
39/6366

President

The ~~President~~,
Chikmagalur Municipality,
Chikmagalur

Dear Sir,

Octroi duty on coffee – Chikr Municipality

I have bee directed by this Association to inform you that this Association strongly protests against the proposed imposition of an octroi duty on coffee

This Association is of the considered opinion that such a step is bound to operate as a hardship on coffee planters---who are so intimately connected with the prosperity of the coffee industry on the one hand---of the Chikmagalur town on the other, therefore the Chikmagalur Municipality should forthwith abandon the proposal to impose such a duty

This Association is also of the opinion that, in case the Municipality is determined to augment its resources, then there are several other ways of doing so---& the Municipality may well adopt such other measures

I request you to be so very good as to pay due heed to the strong & well founded opposition to the proposal referred to & to kindly abandon at once the proposal

Yours faithfully,
Hon Secy

P S Kindly acknowledge receipt of this letter

Place it before Special committee
9/9

2

S Chandrasekhar

15/10/43

Memo

Copy forwarded to the Sanitary Inspector for
wide publication and report

H B Shaikh

S/d Hibtis Ahmad
S/d Mohamed Nizamuddin
RK Abdul Hafiz

N Rao

S/d Peerbhoy

Kulsumpura

S Chandrasekhar
for President

15/10/43

Municipality
Kurla

Received after due
to illness

N. Subba Rao

N Narasyappa

P.P. Shetty

C Hselg

G Anjaneya

N N Seshagiri

No.O.C.[illegible]/43-44 Office of the President, Town Municipal Council, Chikmagalur, dated 15th Octr 1943

Memorandum

The Municipal Council, in their meeting held on 4-10-1943 have decided to levy octroi duty at the rate of 0-1-0 per pound on coffee seeds coming into the unicipal xxxxxx area. Objections, if any, for levy of octroi on coffee may be addressed to the President, Municipal Council, Chikmagalur, within one month from the date of this memorandum.

Objection received after one month will not be considered.

sd/- [illegible]
President

1) Copy of the above is forwarded with compliments to the Manager, the Mysore Coffee Curing Works, Ltd, Chikmagalur for information.

2) Copies forwarded with compliments to the Presidents of Indian and European Planter's Association for intimating the views of their associations for the consideration of the unicipal Council.

3) Copy forwarded with compliments to the Assistant Controller, Coffee Expansion Board, Chikmagalur for information

K M Bhagath
President
Town Municipal Council,
Chikmagalur

B V.

B Chandrasekhar

BG

H R Sheth

H Hitesh Ehmadhu

Dr Mohamed Nizamuddin

RK Abdul Hakeem

K Sree

M Ramakrishna

Kalyanasundaram

Mrs Mary Anthonisamy

Immaculate

for B G Madhavarao

Capt Capt Capt

Nagarajan

Proceedings of the Ordinary general meeting of the Municipal Council, Chikmagalur held on 6-3 ನೆಗ್ in the Sri Narasimharaja odayar Town Hall, Chikmagalur.

Subject	Resolution
138 ಈ 30 11-43 ರಲ್ಲಿ ತೀರ್ಮಾನಿಸಿದಂತೆ ತೆರಿಗೆ ಮೇಲೆ ಮೂಲಭೂತ ಸೌಕರ್ಯಾಭಿವೃದ್ಧಿ ಅಂಕದನ್ನು ವಿಧಿಸುವ ವಿಚಾರ	Recorded

"Copy"

S Chandrasekhar
President
Municipal Council
Chikmagalur

Appendix F G —1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

No 16222

To

General and Revenue Secretariat

( )

the *194*

The D C. Kaduna Distn,

I ate of issue 18/12

Signed by

* please type A J the P to D

Typed

I forward herewith the ~~marginally noted~~ extract from the representation made by ~~to~~ the Diwan during his recent visit to the Kunaghur Taluk by the Indian coffee Planters' Association, re proposed levy on coffee by the Chikmagalur Taluk Board, I am directed to request you to intimate whether the proposals made by the Chikmagalur Taluk Board to levy octroi on coffee and if so, whether

List of enclosures

Copied by

Examined by

WD 04161—GPB—60 000—24 10 41

2)
the proposal would affect the
coffee trade, as represented by
the said Association

~~A detailed note on the~~
~~subject~~ A report in the matter
may kindly be sent within eight
days with a detailed note
on the subject together with your
remarks thereon

I have etc

for Secy, Law Dept

under ~~the~~ "c' category is in my opinion not taxable as there is no use or consumption within town Municipal limits as it is exported outside the town

3 As regards the effect of the proposed levy on the coffee Industry, there is no likelihood of its being diverted to Mangalore due to various reasons. I learn from some of the members of the Indian Coffee Planters' Association that though coffee is cured at Mangalore, it cannot be stored there, as it deteriorates owing to to the climatic condition and so it is stored in Chikmagalur The transport of seeds to Mangalore is also very costly The average lead for coffee from the coffee estates to Chikmagalur town is between 40 ~~to~~ and 50 miles whereas to Mangalore, it is from 80 to 90 miles The entire stock of coffee wherever cured is stored at Chikmagalur Furtner bulk of the coffee coming to Chikmagalur is exempt from duty A small levy of six pies per maund will ~~not~~ in no way affect the trade The only point is whether coffee powder merchants will be affected In my opinion this small levy will not in any way affect them at the least ~~during the war time~~ during the war time So I am of opinion that this levy may be approved at least during the war period as the planters are receiving very good prices for their coffee Even at the proposed rate, the Municipal Council anticipates an annual income of Rs 5,000/- But I think the income from this levy may not be more than 2000/- The Municipal Council has yet not completed the drainage and water supply schemes of the town and it can ill-afford to provide funds for the same, out of its present income As a fair income is expected from the proposed levy the proposal may have to be considered favourably The records relating to the proposed levy are incomplete And a further re-

/Municipality

A copy of letter dated 20th December 1943 together with its enclosu received from the President, Municipal Council, Chikmagalur ~~are~~ is enclosed for reference

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District
27/12/43

CN 2.

2,2

Letter No O C 39/43-44 dated 20-12-43 from the President, Town Municipal Council, Chikmagalur to the Deputy Commissioner, Kadur District, Chikmagalur

---L

Re Levy of octroi duty on coffee

With reference to your letter No A3 193/43-44 dated 19-12-43 requesting to submit a report on the question of levy of octroi on coffee etc , I have the honour to state, that with a view to augment the resour of the Municipality, the Minister for Local Self Government suggested the levy of octroi on coffee when he visited this town on 25-5-43

To examine this question, a special committee ~~xxxxxxxx~~ consisting of seven Municipal Councillors with Mr H Chenna Iyengar as Chairman, was appointed The Committee in their meeting held on 14-9-1943, resolved that a tax of Rs. 0-0-6 per maund be levied from the Control Board on Coffee received by them within the Municipal limits A copy of the resolution of the special committee is enclosed for favour of informatio

On 4-10-1943, the Municipal Council unanimously resolved that octroi may be levied on Coffee seeds But there was difference of opinion regarding the rate to be charged and the question was put to vote Five of the Councillors voted for levying octroi at 6 ~~xxx~~ pies and seven councillors voted for levying octroi at one anna per maund of coffee A copy of the resolution dated 4-10-43 is also enclosed

On theresolution of the Council, objections were invited from the public and from the Indian and European Planters' Associations Only the Indian Planters' Association objected to the levy on the ground the coffee received will not be consumed in the town etc

The matter was again placed before the Municipal Council on 30-11-43 to consider the objections received on the question of levy of Octroi on coffee and the Council resolved that a levy of six pies per maund may be adopted A copy of theresolution of the Municipal Council is also enclosed

At the rate of six ~~xxx~~ pies per maund, the levy may fetch an income of about Rs.5,000/-

In my opinion the principle of taxation is one of ensuring a retur for benefits conferred or fecilities created The Municipality has created facilities for trade in coffee and as transactions benefitting traders are made within our limits, the Municipality is entitled to a share in the profits

Regarding the prejudicial effects on the prosperity of the trade, I may state that the price of coffee seeds is generally higher at Chikmagalur than at Bangalore. A small levy six pies on a commodity costing about Rs/- a maund will not affect the trade materially. The percentage of the proposed levy is far short of the existing rates for commodities such as jaggery, tobacco and butter etc., on which octroi is levied.

In the circumstances explained above, the levy of octroi on coffee at six pies per maund may be considered favourably.

"Copy"

Deputy Commissioner
Kadur District.

CM

Appendix F G—1]

SUBJECT

2. C/

Proceedings of the Special Committee convened on 14th September 1943 at 4 P M in the Sri Narasimharaja Wodayar Town Hall Chikmagalur

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Subject	Resolution
Levy of octroi duty on Coffee to augment the resources of the Municipality as observed in the inspection notes by the Minister for Local Self Government during May 1943	As Chikmaglur is the centre of Coffee growing area in the State and owing to full control of coffee introduced this year by the Coffee Board, all the planters are bound to deliver the full quantity to the Board pool Hence a tax of R. 0-0-6 pies per maund be levied from the Control Board on coffee received by them within the Municipal Limits

*****

Proceedings of the Ordinary General meeting of the Town Municipal Council, Chikmagalur, convened on 4th October 1943 in Sri Narasimharaja Wodayar town Hall Chikmagalur

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Subject	Resolution
Levy of Octroi duty on coffee to augment the resources of the Municipality as observed in the inspection notes by the Minister for Local Self Government during May 1943 Resolution of the Special Committee As Chikmagalur is the centre of Coffee growing area in the State and owing to full control of coffee introduced this year by the coffee control board, all the planters are bound to deliver the full quantity to the board ppol Hence a tax of R. 0-0-6 per maund be levied from the Control board on coffee received by them within the Municipal limits	This Council unanimously resolves that Octroi may be levied, on coffee seeds Decision to fix the rate at which octroi should be levied on coffee was put to vote The following councillors voted that octroi may be levied at the rate of six pies per maund Messrs C Veeregowda, S Krishna Setty, S Laxminar yana Rao, Mohammad Peer and Mr Santhabai Savoor The following seven voted for one anna per maund Messrs H Cehnna Iyengar, The Executive Engineer, G Abdul Rahman, Balaram Singh, Rudrappa Sastry A N Murthy Rao and Adbul Wahab Hence it is resolved that one anna per maund be levied

Regarding the prejudicial effects on the prosperity of the trade, I may state that the price of generally higher at Chik

Proceedings of the ordinary General Meeting of the Town Municipal Council, Chikmagalur convened on the Tuesday the 30th November 1943 at 4 P M in the Sri Narasimharaja Wadayar Town Hall Chikmagalur

---

Resolution

Resolved that octroi may be levied at the rate of Rs. 0-0-6 per maund during the pendency of the war

"Copy"

Deputy Commissioner,
Kadur District

CN

Immediate
No. L 7388/96 of 1911 Distt 9 copies

36

The D.C's of ~~Kadma, Hazaribagh,~~ Shimoga and Mysore

Sir,

I am directed to request you to furnish ~~for~~ information for ~~the~~ reference the names of the villages in your District in which octroi duty is levied on coffee at present and the rate of levy.

The above information may kindly be sent by return of post.

I have etc

Asst

Secy, Rev Dept

37

D C 5]

In reply please refer to—
No A3 C 2599-193/43-44

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Dated Chikmagalur, 24th Jany, 1944

GEN SECRETARIAT 46637 25 JAN 1944 L & G BRANCH

ENCS

FROM M. VENKATESA IYENGAR, ESQ.

The *Deputy Commissioner,*
Kadur District

To

The *Secretary to the Government of*
His Highness the Maharaja of Mysore,
Law Department *Bangalore*

SIR,

With reference to your letter No L 7388-96/M1 dated 18th January 1944, I have the honour to state that Octroi is not being levied on Coffee in any of the Municipalities of this District at present The Town Municipal Council, Chikmagalur have proposed to levy octroi on the said commodity and a report in this behalf has been sent to you on 27-12-43

I have the honour to be
Sir,
Your most obedient servant

Deputy Commissioner
Kadur District

RhN

38

'Immediate' 3327

Office Of The DEPUTY COMMISSIONER,
Bangalore District,

No L Dis M6/168/43-44
Dated Bangalore, 24th January '44

Rec'd
SECY LAW DEPT
MYSORE

SECRETARIAT
GEN 4638
26 JAN 1944
G BRANCH

Mahomed Ismail Sheriff, B A ,
Deputy Commissioner,
Bangalore District

To

C Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to the Government
of Mysore, Law Department,
Bangalore

Sir,

Subject - Levy of Octroi duty on Coffee -

With reference to your letter No L - 7388-96 dated 19-1-1944 on the above subject, I have the honour to state that octroi is not levied on coffee in any of the Municipalities in this District

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

akr/

No A6 C 1551/43-44 Office of the Deputy Commissioner,
Tumkur District,
Dated, 25th January 1944

GEN & REV SECRET 4676 26 JAN 1944 L S G BRANCH

To

C. Narayanaswami Naidu, Esqr, B A B L,
Secretary to Government,
Law Department, Bangalore

Re Levy of octroi duty on coffee

Sir,

With reference to your letter No L 7388-96 dated 19th January 44, on the above subject, I have the honour to state that no octroi duty is being levied on coffee in any of the Municipalities of this District

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner
Tumkur District
(Absent from Station)

No L Dis A5-1291/43-44.

Office of the Deputy Commissioner,
Mandya District
Mandya, Dated, 26th January, 1944

From

Mir Safdar Hussain, Esq , B A
Deputy Commissioner, Mandya

To

Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to Govt Law-Department, Bangalore

SECY LAW DEPT
GOVT OF MYSORE

With reference to your letter No L-7388-96/M1 dated 19-1-44, calling for information re the names of Municipalities in which Octroi duty on coffee is levied, I have the honour to state that no octroi duty is levied on coffee in any of the Municipalities in this District

I have the honour to be,
Sir,
Your most obedient servant,

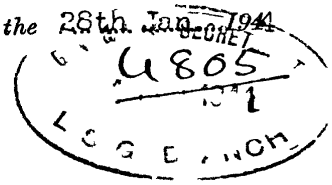
Mir Safdar Hussain
Deputy Commissioner,
Mandya District

BLV/-

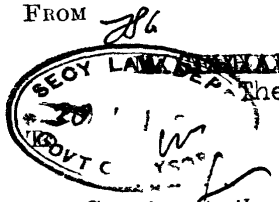
No M5 P L 346/43-44
Encs

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Dated Shimoga, the 28th Jan 1944



FROM



The Deputy Commissioner, Shimoga District

Secretary to the Government of His Highness the Maharaja of Mysore
Law Department, BANGALORE

Subject —

SIR,

With reference to your letter No L 7388-96/41 dated 19th January 1944 enquiring as to whether Octroi Duty has been levied on Coffee in any of the Municipalities in this District, I have the honour to state that Octroi duty has not been levied on Coffee in any of the Municipalities

I have the honour to be,
Sir,
Your most obedient servant,
For Deputy Commissioner,
Shimoga District

KRR/1

No L Dis A5 C 245
Enc' R

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 31st January 1944

To

The Secretary to Government of Mysore,
Law Department, Bangalore

With reference to your letter No L 7388-96 dated 19/1/44 enquiring the names of Municipalities in this District that are collecting Octroi duty on Coffee imported into the Municipal limits, I have the honour to state that no duty is levied on Coffee except in Kolar Municipality The duty levied on coffee is 3 pies per lb or 8 annas per maund in Kolar Municipality

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Kolar District
(Absent from Station)

MS

el Addre s —Depcon
CHITALDRUG

In reply please refer to
No L Dis A6-1785/43-44
Enclosures

L/2

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT

Dated Chitaldrug 31st January 1944

SECY LAW DEPT. 3 GOVT OF MYSORE

FROM

A C Narvani Gowda, Esq , B A ,
MOHAMED ISMAIL SHERIFF, ADDRESS
Deputy Commissioner,
Chitaldrug District

To

C. Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to Govt - Law Department,
BANGALORE

12329

GEN & REV SECRETARIAT 4950 5 FEB 1944 L S G BRANCH

SIR,

OCTROI DUTY ON COFFEE

I have the honour to acknowledge the receipt of your letter No L 7388-96/41 requesting me to intimate the names of Municipalities in the District in which Octroi duty on coffee is levied, I have the honour to state that Octroi duty is not being levied on Coffee in any of the Municipalities in the District

I have the honour to be,
Sir,
Your most obedient servant,

FOR DEPUTY COMMISSIONER,
Chitaldrug District

RSR/

Misseuh forwarded with Compliments
M N Janardhan
for Revenue Commissioner

No M 1 C 2352/43-44

From

Office of the Deputy Commission
Hassan District, Dated 17-2-1944

The Deputy Commissioner,
Hassan District,
Hassan

To

C Narayanaswamy Naidu, Esq , B A , B L ,
Law Secretary to Government of Mysore,
BANGALORE

Sir,

Re Octroi duty on Coffee

With reference to your letter No L 7388-96 dated 19-1-1944 on the above subject, I have the honour to state that Octroi duty is not levied on Coffee in any of the Municipalities in this District.

I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Hassan District.

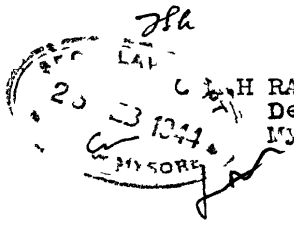
GEN & REV SECRETARIAT
5329
24 FEB 1944
L S G BRANCH

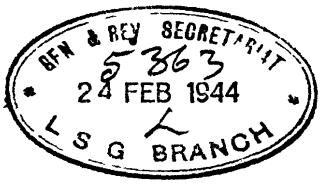
D3-C 1964/43-44

Office of the Deputy Commissioner,
Mysore District,
Dated, Mysore, the 21st February 1944

From

C. H. RAJAJODHA SINGH, Esq., B.A.,
Deputy Commissioner,
Mysore District, Mysore





To

C. NARAYANASWAMI NAIDU, Esq., B.A.B.L.,
Secretary to Government of Mysore,
Law Department, Bangalore

Sir,

Subject - Calling for information re the names of the Municipalities in this District in which Octroi duty on Coffee is levied and the rate of levy

---

With reference to your letter No. L 7388-96/41 dated 19-1-1944 on the above subject, I have the honour to state that the Presidents of the marginally noted Municipalities reported that no octroi duty on coffee is levied in their Municipalities. The Presidents of other Municipalities have not submitted their reports in this behalf so-far, in spite of reminders. They are once again reminded to furnish the information at once. Soon after it is received, a further communication will be made in this behalf

Nanjangud, Hunsur, Chamarajanagar, Heggadevanakote, Krishnarajanagar, Periyapatna, Mirle, Saligrame, Nugur, Gundlupet, Talkad, Ramasamudra, Narasipur, Yelandur and Bannur

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District

CSV 3

No.D3-C 1964/43-44

Office of the Deputy Commissioner,
Mysore District
Dated, Mysore the 25th Feb 1944

From

C.M.H. Ranajodha Singh, Esq., B.A.,
Deputy Commissioner, Mysore District

To

C. Narayanaswami Naidu, Esq., B.A., B.L.,
Secretary to Government of Mysore,
Law Department, Bangalore

GEN & REV SECRETARIAT
5584
3 MAR 1944
L S G BRANCH

Sir, Subject - Re furnishing the names of Municipalities in which Octroi duly is levied on Coffee and the rate of levy

In continuation of this office letter of even number dated 21-2-1944 on the above subject, I have the honour to state that the Presidents of Sarag and Agaramaballi Municipalities have since reported that no octroi duty is levied on Coffee in those Municipalities

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District

T. & C. 4 L 9498 Pr 11/3 L 67

The Dy C Kandahar

Sir,

With reference to the correspondence ending with your letter No A3 P R 193/43 dy 23-12-43 re the levy of octroi duty on coffee in the Chittagong Town Area, I am directed to request you to send early the final proposals in the matter, as promised in the last sentence of para 3 of your letter under reference.

I have etc

for

Secy to Govt

PV

Mr 110 - 44-25

C. No 46) **GOVERNMENT OF MYSORE**

No A3 C 2599/43-44 **OFFICE OF** the Deputy Commissioner,
Encls Orc file _ Kadur District, CHIKMAGALUR

Mr Meeran

Date 20th March 1944.

To

The Secretary to the Government
of His Highness the Maharaja of Mysore,
Law Department, Bangalore

GEN & REV SECRETARIA 5983 23 MAR 1944 L S G BRANCH

Sir

With reference to your letter No L 9498/M1 dated 11-3-44 and in continuation of this office letter dated 27-12-43, regarding the levy of Octroi duty on Coffee in the Chikmagalur Town Municipality, I have the honour to state that the Town Municipal Council, Chikmagalur, resolved at their meeting held on 30-11-43, that the rate of duty be reduced to six pies per maund as against one anna per maund originally proposed. Notification calling for objections to the proposed levy was again issued. As no objections were received, the matter was placed before the Municipal Council on 6-3-44 and they have recorded their approval to the proposal.

In the circumstances, I request that sanction of Government may be kindly obtained for the proposal in question.

The connected records accompany.

LAW DEPT GOVT OF MYSORE 22/3/44

I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Kadur District

Tss

Appendix F G —1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

No L/12370

To

The D c Kanara di-
Sir,

with reference to the
correspondence ending with
your letter No A3 c 2599-193/42
dy 2-6-44 requesting early
views of govt on the proposal
of the chamber Tam
nad u to levy o ctn duty
on coffee, I am directed
to state that final
views will be issued in
this respect soon after
the Bill in the question of
levying an Excise duty

General and Revenue Secretariat

( )

the *194*

Date of issue 14/6

Signed by Mr. C.N. Rao

List of enclosures

Copied by

Examined by

WD 04161—GPB—60 000—24 10 41

on coffee in the Payne Estate
would
is passed by the ~~Legislature~~
to Legislature at the ensuing session

shall take
from
[illegible] Law

Pages 1--5

Despatch L 4398 of 4 Nov 44
HL 10-44-26 51

The Dominion Secretary

Sir,

In continuation of this Office Letter No L 12370 of 14 Oct 44 re the levy of certain duty on coffee in the Chukwaglia Town Municipality I am directed to state that, in view of the levy of excise duty on coffee, the proposal to levy certain duty on ~~coffee~~ that commodity may be postponed till after the War.

I have the
honour
to be
Sir
Your Obedient
Servant

3
Nov 44

(Pages 1--52

67 52

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

No L4398/M110-44-26 *Dated, Bangalore* 4th May 1944.

FROM

The Secretary to the Government of His Highness
the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Kadur District,
Chickmagalur.

Sir,

In continuation of this office letter No L 12370 dated the 14th June 1944 re: the levy of octroi duty on coffee in the Chickmagalur Town Municipality, I am directed to state that, in view of the levy of excise duty on coffee, the proposal to levy octroi on that commodity may be postponed till after the War

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Law Department

vvk 3.